

**IN THE CLAIMS**

Please amend the claims as shown below, in which deleted terms are indicated with strikethrough and/or double brackets, and added terms are indicated with underscoring. The following list of claims replaces all previous versions, and listings of claims in the application.

1. (Currently amended) In a small-sized boat including a water muffler at one location along exhaust pipes extending from an engine disposed in a boat body, an said exhaust system for the small-sized boat, comprising:

the water muffler having an inside interior of the water muffler, divided into a single expansion chamber and a resonator chamber; ~~and~~

a front exhaust pipe coupled to the engine and connected to the expansion chamber; and

a rear exhaust pipe opened to the outside of the boat ~~are~~ and also connected to said expansion chamber,

whereby the water muffler significantly reduces low frequency exhaust noises.

2. (Original) The exhaust system for the small-sized boat according to claim 1, further comprising a water-controlling plate provided in an upper side of said expansion chamber between the front exhaust pipe, opened to an inside of said expansion chamber, and said rear exhaust pipe.

3. (Currently amended) The exhaust system for the small-sized boat according to claim 1, wherein said resonator chamber ~~extends from~~ is enclosed within said water muffler and communicates with one end of said single expansion chamber.

4. (Currently amended) The exhaust system for the small-sized boat according to claim 1, further comprising a communication pipe between said resonator chamber and said single expansion chamber, said communication pipe ~~[[being]]~~ is disposed above a water level normally maintained in said water muffler.

5. (Currently amended) The exhaust system for the small-sized boat according to claim 2, wherein said ~~water-controlling~~ water-controlling plate is disposed above a water level normally maintained in said water muffler.

6. (Currently amended) The exhaust system for the small-sized boat according to claim 2, wherein said front and rear exhaust pipes are coupled to said single expansion chamber on opposite sides of said ~~water-controlling~~ water-controlling plate in said water muffler.

7. (Currently amended) ~~The exhaust system for the small-sized boat according to claim 2,~~  
~~wherein~~ In a small-sized boat including a water muffler at one location along exhaust pipes  
extending from an engine disposed in a boat body, an said exhaust system for the small sized  
boat comprising:

the water muffler having an interior divided into a single expansion chamber and a  
resonator chamber;

a front exhaust pipe coupled to the engine and connected to the expansion chamber;

a rear exhaust pipe opened to the outside of the boat and also connected to said expansion  
chamber;

a water-controlling plate provided in an upper side of said expansion chamber between the front exhaust pipe, opened to an inside of said expansion chamber, and said rear exhaust pipe;  
and

said water-controlling water-controlling plate ~~[[has]]~~ having a shape corresponding to substantially one half of a cross sectional area of the single expansion chamber.

8. (Currently amended) A water muffler for use in an exhaust system of a small-sized boat, said water muffler comprising:

a muffler body defining therein a single expansion chamber and a resonator chamber;  
one connecting pipe provided with said muffler body which is adapted to connect the single expansion chamber to a front exhaust pipe extending from an engine of the small-sized boat; and

another connecting pipe provided with said muffler body which is adapted to connect the single expansion chamber to a rear exhaust pipe opened to the outside of the boat,

whereby the water muffler significantly reduces low frequency exhaust noises.

9. (Original) The water muffler according to claim 8, further comprising a water-controlling plate provided in an upper side of said single expansion chamber between the connecting pipes.

10. (Currently amended) The water muffler according to claim 8, wherein said resonator chamber ~~extends from~~ is enclosed within said water muffler and communicates with one end of said single expansion chamber.

11. (Currently amended) The water muffler according to claim 8, further comprising a communication pipe between said resonator chamber and said single expansion chamber, said communication pipe ~~[[being]]~~ is disposed above a water level normally maintained in said water muffler.

12. (Currently amended) The water muffler according to claim 9, wherein said ~~water~~ controlling water-controlling plate is disposed above a water level normally maintained in said water muffler.

13. (Currently amended) The water muffler according to claim 8, wherein said front and rear exhaust connecting pipes are coupled to said single expansion chamber on opposite sides of said ~~water-controlling water-controlling~~ plate disposed in said water muffler.

14. (Currently amended) ~~[[The]]~~ A water muffler according to ~~claim 9, wherein for use in an~~ exhaust system of a small-sized boat, said water muffler comprising:

a muffler body defining therein a single expansion chamber and a resonator chamber;  
one connecting pipe provided with said muffler body which is adapted to connect the  
single expansion chamber to a front exhaust pipe extending from an engine of the small-sized  
boat;

another connecting pipe provided with said muffler body which is adapted to connect the  
single expansion chamber to a rear exhaust pipe opened to the outside of the boat;

a water-controlling plate provided in an upper side of said single expansion chamber  
between the connecting pipes; and

said ~~water-controlling~~ water-controlling plate ~~[[has]]~~ having a shape corresponding to substantially one half of a cross sectional area of the single expansion chamber.